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## BOOK REVIEWS.

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COMPARATIVE LEGAL PHILOSOPHY APPLIED TO LEGAL INSTITUTIONS. By Luigi Miraglia. Translated from the Italian by John Lisle. Modern Legal Philosophy Series III. Boston Book Co., Boston, Mass.

This is the third of a series of translations of modern works on the philosophy of law by representative continental writers edited by a committee of the Association of American Law Schools with the laudable purpose of acquainting the American lawyer and law student with the various schools of modern jurisprudence in their latest and most representative form, as a preparation for the scientific restatement of our own law, now seemingly inevitable in many departments. The work of Professor Miraglia, it was thought, would serve the purpose of an historical introduction and survey of the various schools of thought from past to present. It is, indeed, most extensive in its scope; not only does it cover the whole field of legal philosophy but it is also preceded by a summary of the history of general philosophy by way of introduction. This is followed by a critical examination of the idea of law and the relation of law to ethics, politics and sociology. The second book is devoted to private law, the individual and his rights; property, contracts, the family, inheritance, *etc.* As the book was intended primarily for the use of undergraduate students it is discursive in style touching upon an infinitude of problems without attempting an exhaustive study of any particular subject. While the writer places special emphasis on Italian writers there are constant references to German, English and French philosophers and jurists, showing broad sympathies and wide reading. While interested more in comparing schools of thought than in offering an individual viewpoint there is nevertheless a marked preference shown for the philosophy of Vico and much space that might have been better employed is devoted to an attempt to show that his hero was the originator of much that is modern. The writer's metaphysics is not that of any of the great German schools, but is conservatively eclectic, touched here and there with an inclination toward positivist conceptions.

Works on general jurisprudence have seldom been popular with the English or American bars. The abstract discussion seems far removed from the realm of practical affairs and the exasperating habit civilian writers have of quoting copiously, without references, citations or even a bibliography is a deterrent to those of exact and scientific habits of research. But novel ideas are valuable in whatever form clothed and a perusal of this and the other works in the contemplated series will undoubtedly broaden the view and widen the culture of those whose reading has been confined wholly to English and American sources.

W. H. L.

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THE PRESIDENT'S CABINET; STUDIES IN THE ORIGIN, FORMATION, AND STRUCTURE OF AN AMERICAN INSTITUTION. Henry Barrett Learned. New Haven, 1912. Yale University Press. Pp. 471.

Among the recent historical and political publications by the Yale University Press, none have gone into newer fields or upon less well known paths than the volume issued under the above title. This study of the origin and theoretical usefulness of the Federal Cabinet it is promised to follow by a second series of studies dealing with Practices and Personnel of the American Cabinet. When this shall have been accomplished the two volumes will constitute a most comprehensive history and critique of a more or less informal branch of the national government, a branch of which the average

American has but an inadequate knowledge and understanding. From year to year and particularly from administration to administration, its importance in the actual working of the government increases in great strides. In the beginning of our Federal existence, the Cabinet was a necessity, true to the maxim with which Mr. Learned prefaces his writing, that no man can rule a people alone. If that were the immediate *causa* for the institution, it is still more apposite as a reason for the continuance to-day of the Cabinet. At the present time, a new department is urged in addition to the nine already in existence, and which have taken the place of the four for which provision was originally made.

The author's treatment of the subject, comparatively new though it may be, is essentially scientific, and after the manner of the trained investigator. From the copious foot-notes to the text, a considerable bibliography upon the Cabinet may be obtained, the sources from which premises have been taken being given faithfully and in an evident desire to hew the line of deductions to the exact truth. So far as one is able to judge without independent search, this has been uniformly accomplished. Perhaps no fairer comment may be made upon the first volume of the series than that the second will be awaited with pleasant expectation.

R. J. B.

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THE INHERITANCE TAX LAW. Arthur W. Blakemore and Hugh Bancroft. Boston: The Boston Book Company, 1912. Pp. 1295.

The first part of this work covers 300 pages and is in the form of a text-book on the law relating to inheritance taxes. Taken by itself this part makes no attempt at being exhaustive. It is rather to supplement the second part of the work and deals with subjects applicable to all inheritance tax laws. Thus brief chapters are devoted to the history of the law, its place in political economy, validity of statutes in general, etc. The arrangement of the text with the notes of each paragraph in small type inserted before the succeeding paragraph, is to be regretted as it interrupts consecutive reading.

In the second part comprising more than three quarters of the book, the authors have attempted to present in convenient form the statutes relating to inheritance taxes of every jurisdiction in this country, with the decisions interpreting them. Not only are the existing statutes given but also repealed ones, so that the application of the early decisions can readily be understood. Each state is dealt with separately and in each case the statutes are preceded with a general statement of the law on the subject in that jurisdiction. The arrangement of the material is not in all cases well done. For instance in dealing with the law of Pennsylvania, the Act of May 5, 1911, P. L. 112, which excepts adopted children from the operation of the act, is not set forth under the title "The Present Act" though it is there referred to, but under the heading "The Invalid Act of 1897." Under a sub-heading of the first title, however, is to be found a discussion of the cases dealing with the question of the affect of adoption but no reference is there made to the act of May 5th, 1911. Nor is reference anywhere made to the act of June 1st, 1911, relating to the adoption of adults, which specifically makes them subject to the tax. Further the general statement which precedes the Pennsylvania statutes, holding that personal property of a non-resident situated in this State is not taxable, is misleading in view of *Lewis' Estate*, 203 Pa. 211, which is, however, cited in a succeeding page.

Following the annotated statutes are three tables from which can be determined at a glance whether any particular state has an inheritance tax law, whether direct or collateral merely, the rate, amount exempted, and whether shares of non-residents in local corporations are taxed and whether a tax is claimed on stock of foreign corporations owning property in that state. A list of about 350 of the more important corporations whose securi-